



Hughes Hubbard & Reed LLP  
One Battery Park Plaza  
New York, New York 10004-1482  
Telephone: +1 (212) 837-6000  
Fax: +1 (212) 422-4726  
hugheshubbard.com

Marc A. Weinstein  
Partner  
Direct Dial: +1 (212) 837-6460  
Direct Fax: +1 (212) 299-6460  
marc.weinstein@hugheshubbard.com

August 15, 2024

BY ECF

Honorable Lewis A. Kaplan  
United States District Judge  
Southern District of New York  
500 Pearl Street  
New York, NY 10007  
KaplanNYSDChambers@nysd.uscourts.gov

Re: *In re Customs and Tax Administration of the Kingdom of Denmark  
(Skatteforvaltningen) Tax Refund Scheme Litigation, 18-md-2865 (LAK)*<sup>1</sup>

Dear Judge Kaplan:

Plaintiff Skatteforvaltningen (“SKAT”) respectfully submits this letter motion to seal Exhibits 3 and 8 to the contemporaneously filed Declaration of Marc A. Weinstein in support of SKAT’s Motion *in Limine* to Preclude Evidence of the IRS Examination of the RJM Capital Plan, dated August 15, 2014.

The Markowitz defendants designated Exhibits 3 and 8 to the Weinstein Declaration as “Confidential” pursuant to the Revised Amended Stipulated Protective Order Governing Confidentiality of Discovery Materials in this multi-district litigation (No. 18-md-2865, ECF No. 489). Under paragraph 15 of the Stipulated Protective Order, SKAT is thus required to file these discovery materials under seal absent the producing defendants’ agreement to withdraw their confidentiality designations.

On August 14, 2024, SKAT asked the Markowitz defendants whether they intend to maintain their confidentiality designations for Exhibits 3 and 8, to which defendants responded they did. Accordingly, SKAT seeks to seal the exhibits at the request of the defendants who produced them. Under the Court’s Individual Rules of Practice, “[w]hen a party seeks leave to

---

1. This letter motion to seal relates to the Trial One cases.

file sealed or redacted materials on the ground an opposing party or third party has requested it, that party shall notify the opposing party or third party that it must file, within three days, a letter explaining the need to seal or redact the materials.” On August 15, 2024, SKAT informed the Markowitz defendants of their obligation to file an explanatory letter within three days.

Respectfully submitted,

/s/ Marc A. Weinstein  
Marc A. Weinstein